

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
AT CHATTANOOGA**

UNITED STATES OF AMERICA, )  
                                )  
Plaintiff,                 )  
                               ) DOCKET NO.: 1:08-CR-64-001  
vs.                         )  
                               )  
GREGORY J. WILLIAMS,     )  
                               )  
Defendant.                 )

**AMENDED SENTENCING MEMORANDUM**

On September 23, 2008, I filed a Sentencing Memorandum for my client Gregory J. Williams. Since the filing of that Memorandum, several events have taken place that should be brought to the Court's attention as an Amendment to my initial Sentencing Memorandum.

1.       In the initial Sentencing Memorandum, I brought to the Court's attention that Dr. Williams has met several times with attorneys and investigators for the United States Department of Justice Tax Division. The lead prosecutor for the Tax Division of Justice is Jeffrey McLellen who works out of Washington, D.C. and he is responsible for the case, a copy of which I attached to the original Sentencing Memorandum. Since my last filing, Dr. Williams has been interviewed in preparation for trial by the attorneys and investigators working for Jeffrey McLellen. These attorneys and investigators came to Chattanooga and spent the better part of the day interviewing Dr. Williams. Since then I have had telephonic communication with Assistant United States Attorney Jeffrey McLellen who assures me that Dr. Williams will be used as a witness in the case and that several of the overt acts alleged in the Indictment will be proven by the use of Dr. Williams' testimony. Dr. Williams has openly and honestly discussed all of the details that he knows with these investigators and the sharing of that information has

been extremely beneficial to the prosecution in Washington, D.C. Assistant United States Attorney Jeffrey McLellen also tells me that there is a very high likelihood that these cases will be tried although he does not have a trial at this time. Jeffrey McLellen has had numerous contacts with Assistant United States Attorney John MacCoon and Mr. MacCoon knows that Dr. Williams will be used as a witness when this case comes to trial in Washington, D.C.

2. At the time of my initial filing of the Sentencing Memorandum, we knew that Dr. Williams had been removed from the provider list of Magellan Health Services. What we did not know at that time was the effect that this removal would have on his practice. Since that time Dr. Williams has been able to calculate the financial effect on his practice and the removal has been devastating to Dr. Williams' practice. Dr. Williams' gross change in income has been reduced by 50%. This has forced Dr. Williams to place his family house on the market and has forced the sale of numerous other assets. Even with the sale of these assets, Dr. Williams is barely supporting his family, let alone his practice.

3. As mentioned in the original Sentencing Memorandum, Dr. Williams created and established a website entitled "Tax-Fool.net", a paper copy of this website was attached to the original Sentencing Memorandum. Greg Williams created the website to warn others of the harm that is caused when someone becomes involved with "anti-tax" groups. This website can be monitored for statistics, and as of December 21, 2008, the website had 11,810 page reviews. Since February 1, 2008, 2,024 visits have been made to the website for an average website viewing time of 4 minutes and 34 seconds, and an average page view per visit of 5.83 pages. Considering the limited scope of the website, this is a significant number of individuals that have visited the website, and with some hope, these people visiting the website will benefit from Dr. Williams' experience.

Based on these additions to the original Sentencing Memorandum, we request the Court grant Dr. Williams' probation.

Respectfully submitted,

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By

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## CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing was served by hand delivery, facsimile, electronic means, or by depositing a copy in the U. S. mail in a properly addressed envelope, postage prepaid, to assure delivery to:

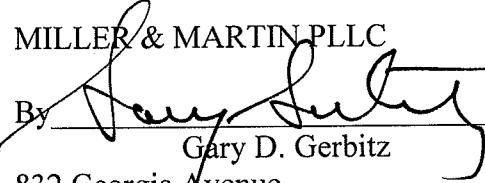
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This 13 day of January, 2009.

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